

18 Oct 1954

TO : Deputy Director Support  
Attn: Mr. [ ]  
FROM : Chief, Finance Division

25X1A9A

SUBJECT: List of Unliquidated Obligations FY-1954

REF: General Regulations #131 General Accounting Office, Office of the Comptroller General of the United States (Unliquidated Obligations, Lapsed Appropriations.)

1. The purpose of the subject regulation is to implement the operative provisions of the Act of July 25, 1956, Public Law 798, 84th Congress. Heretofore, with regular Government Agencies, claims chargeable to lapsed appropriations were paid from "Payment of Certified Claims" account upon submission to and adjudication by the General Accounting Office. General Regulation #131 provides that each Agency of the Government is to effect payment of claims applicable to unliquidated obligations from the available unexpended balance of lapsed appropriations. This will be accomplished by the Treasury Department assigning a successor symbol and title (using the basic symbol of the lapsed appropriation prefixed by "M") to denote an appropriation account indefinitely available for the payment of obligations chargeable to any lapsed appropriations for the same general purposes. The regular Government department or agency will process through regular disbursing channels from the successor appropriation accounts established by the Treasury Department, transactions approved for payment against lapsed appropriations. However, due to the nature of Confidential Funds used by this Agency, payments charged against lapsed appropriations cannot be processed through the Treasury Department. A specific appropriation account will be established and maintained within this Agency for the purpose of controlling charges against lapsed appropriations. The establishment of the special account must be supported by detail listings of unliquidated obligations incurred against 1954 appropriations.

2. Please submit to this office not later than 30 November 1956, a complete list of all known unliquidated obligations applicable to Fiscal Year 1954. The information should be submitted in the following manner:

<u>Fiscal Year</u>	<u>Allotment Account No.</u>	<u>Description</u>	<u>Amount</u>
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3. In the event your office is unaware of any unliquidated obligations applicable to Fiscal Year 1954, a negative report is requested.

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